



# BROWN ARMSTRONG

*Certified Public Accountants*

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Administration and Finance Committee  
Central Contra Costa Transit Authority  
Concord, California

### **BAKERSFIELD OFFICE (MAIN OFFICE)**

4200 TRUXTUN AVENUE  
SUITE 300  
BAKERSFIELD, CA 93309  
TEL 661.324.4971  
FAX 661.324.4997  
EMAIL [info@bacpas.com](mailto:info@bacpas.com)

### **FRESNO OFFICE**

10 RIVER PARK PLACE EAST  
SUITE 208  
FRESNO, CA 93720  
TEL 559.476.3592

### **STOCKTON OFFICE**

1919 GRAND CANAL BLVD  
SUITE C6  
STOCKTON, CA 95207  
TEL 888.565.1040

[WWW.BACPAS.COM](http://WWW.BACPAS.COM)

We have performed the procedures enumerated below, which were agreed to by the Central Contra Costa Transit Authority (the Authority), solely to assist you with reviewing the State Transit Assistance (STA) and Transportation Development Act (TDA) funds allocated by the Metropolitan Transportation Commission (MTC), to review the cost of diesel fuel purchased by the Authority, and to review the California Public Employees' Retirement System (PERS) benefits paid by the Authority for the fiscal year ended June 30, 2020, and compare to the prior fiscal year ended June 30, 2019. Management is responsible for the Authority's accounting records. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results are as follows:

- 1) Obtained the Authority's final amounts of TDA and STA funds received according to MTC for the fiscal years ended June 30, 2020 and 2019. Verified that the MTC allocation for fiscal year 2020 was not reduced from the allocation in 2019.

*Result:* The 2020 MTC final TDA and STA allocation was reduced from the prior year allocation. Refer to the attached schedule.

- 2) Obtained the cost of the diesel fuel purchased by the Authority for the fiscal years ended June 30, 2020 and 2019. Verified that the average cost of diesel fuel purchased in fiscal year 2020 did not increase by \$500,000 over the prior fiscal year or \$0.75 per gallon when compared to the average cost in fiscal year 2019.

*Result:* The 2020 diesel fuel purchased by the Authority for the fiscal year ended June 30, 2020, did not increase by \$500,000 over the prior year or \$0.75 per gallon when compared to the average cost in fiscal year 2019. Refer to the attached schedule.

- 3) Obtained a schedule of the PERS benefits, other than Other Post Employment Benefits (OPEB), paid by the Authority for the fiscal years ended June 30, 2020 and 2019. Verified that the increase for fiscal year 2020 over fiscal year 2019 did not exceed \$1,000,000.

*Result:* The PERS benefits (other than OPEB) paid by the Authority for the fiscal year ended June 30, 2020, did not exceed \$1,000,000 over fiscal year 2019. Refer to the attached schedule.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Authority's administration and finance committee and management and is not intended to be, and should not be, used by anyone other than those specified parties.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
December 9, 2020

<u>Criteria</u>	<u>Description of Criteria</u>	<u>Revenue</u>	<u>2020</u>	<u>2019</u>	<u>\$ Change</u>
(a)	Final amount of STA or TDA funds per MTC - must not be reduced from the prior year.				
		TDA 4.0	\$ 18,601,386	\$ 19,114,745	
		TDA 4.5	<u>863,122</u>	<u>888,274</u>	
	Total TDA		<u>19,464,508</u>	<u>20,003,019</u>	\$ (538,511)
		STA Pop-County Block Grant	4,768,040	4,745,909	
		STA Rev based	<u>759,609</u>	<u>731,551</u>	
	Total STA		<u>5,527,649</u>	<u>5,477,460</u>	50,189
	Total STA and TDA		<u>\$ 24,992,157</u>	<u>\$ 25,480,479</u>	\$ (488,322)
(b)	Cost of diesel fuel purchased by the Authority (increase is not greater than \$500,000 from prior year). This increase will occur if the average cost of diesel fuel purchased during fiscal year 2020 increased by \$0.75 per gallon when compared to the average in fiscal year 2019.		<u>\$ 1,173,404</u>	<u>\$ 1,444,860</u>	<u>\$ (271,456)</u>
(c)	PERS benefits paid by the Authority, other than OPEB, did not increase by over \$1,000,000 from the prior year.		<u>\$ 2,022,875</u>	<u>\$ 1,858,221</u>	<u>\$ 164,654</u>